IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 20TH SEPTEMBER 2007 / 29TH BHADRA 1929

ST.Rev..No. 489 of 2004

TA.NO. 896 OF 1995 of SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH II, ERNAKULAM

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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA REPRESENTED BY DEPUTY COMMISSIONER (LAW), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.K.B.PRADEEP.

RESPONDENT/APPELLANT/ASSESSEE:

M/S.BROOKE BOND LIPTON INDIA LIMITED, WILLINGDON ISLAND, ERNAKULAM.

BY ADV.SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SMT.PRIYA MAHESH
SMT.PRIYA MANJOORAN

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 20/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

C.M.Appln.No.1216 of 2004 &
S.T.Rev.No.489 of 2004

Dated, this the 20th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of nearly 992 days in filing the revision petition against the order passed by the Sales Tax Appellate Tribunal in Appeal No.896 of 1995 dated 2nd March , 2001.

2. To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition. Having gone through the mechanical type of the affidavit so filed , we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

3. Consequently, the revision petition also stands rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns